--- 10 Cigarettes - Series “C” - as used by “Macdonald Tobacco” - 1935-1942 ---

The first dated use of the imperforate ten cigarette Series “C” stamp by “Macdonald Tobacco” comes from May 1935. The first used example of the *perforated* stamp comes from July 1935.

When the first wartime Budget of September 12th 1939, increased the excise duty on *small* cigarettes from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain a 10¢ price on their brands, reduced the package by one, to nine cigarettes. “Macdonald Tobacco” however seems to have maintained the ten cigarette size in sporadic use (possibly as a higher priced *premium* pack) after the Budget of 1939, and the ensuing Budget of June 1940, which raised the excise tax on *small cigarettes* to $ 6.00 per thousand.

★**RC-380** - 10 cigarettes, perf 11, mimeographed **1-10-D / 7-35** by Macdonald Tobacco in July 1935

★**RC-381** - 10 cigarettes, imperf, mimeographed **1-10-D / 6-35** by “Macdonald Tobacco” in June 1935

--- ★RC-380 – perforated 11 - the mimeographed cancellation reads vertically down - 2 copies to date ---

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	7-35	8-35	---	---	---	---

--- ★RC-381 - imperforate - the mimeographed cancellation reads vertically down - 50 copies to date ---

	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	5-35	6-35	---	8-35	9-35	10-35	---	12-35
1936	1-36	2-36	3-36	4-36	5-36	---	7-36	8-36	9-36	10-36	---	12-36
1937	1-37	2-37	3-37	4-37	5-37	6-37	7-37	---	9-37	10-37	---	---
1938	1-38	2-38	---	---	5-38	6-38	7-38	8-38	9-38	10-38	11-38	12-38
1939	---	2-39	3-39	4-39	5-39	6-39	7-39	8-39	9-39	---	11-39	---
1940	---	2-40	3-40	---	---	6-40	7-40	---	---	---	---	---
1941	---	---	---	---	5-41	---	---	---	---	---	11-41	---
1942	---	---	---	---	---	---	---	---	---	---	---	---

--- C-533 - Macdonald's provisional 1-10-D / 2¢ red mimeograph on 10 Cigarettes - 1942 ---

When the Budget of June 23rd 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes or fraction thereof, "Macdonald Tobacco" mimeographed *on-hand* sheets of the perforated ten cigarette stamp with the two-line elite 1-10-D / 2¢ reading ***vertically up*** as **RC-534a† -** the collection ***does not contain*** a copy of this item - **WANTED!** and reading ***vertically down*** as **RC-534**. The variant **RC-534b** is a ***double surcharge*** reading in both directions. It is possible that the *vertical up / down orientation* indicates stamps purchased at pre-Budget, and post-Budget excise tax rates.

★**RC-534** - 1-10-D / 2¢ on 10 cigarettes, perf 11, red mimeograph reading vertically down

★**RC-534b** - 1-10-D / 2¢ on 10 cigarettes, perf 11, red mimeograph reading vertically up and down

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--- BABN's 2c. / EXCISE / TAX on the imperforate RC-381 - as used by "Macdonald Tobacco" - 1942-43 ---

In June 1942, for general distribution under the Budget, BABN surcharged the *imperforate* ten cigarette stamp with their three-line Gothic 6 and 3 mm. **2c. / EXCISE / TAX** as **RC-630**.

BABN used the same surcharge on the *perforated* stamp, but to date I have had no indication that **RC-631** was used by "Macdonald Tobacco".

★**RC-630 - 2c. / EXCISE / TAX** on 10 cigarettes, imperf,
mimeographed **1-10-D / 6-42** by "Macdonald Tobacco" in June 1942

[★RC-630]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	6-42	7-42	---	---	---	---	---
1943	---	---	---	---	---	---	---	---	---	---	---	---

With the Budget of June 1942, the use of code dating by "Macdonald Tobacco" ceased, and no further code dated examples can be listed for this era. Under the Budget of June 1942, with its added 2¢ excise tax, plus the Quebec tobacco tax of 10%, the ten cigarette pack probably sold in Quebec at 15¢.

When the Budget of March 3rd 1943 doubled the excise tax, "Macdonald Tobacco" ***did not*** re-surcharge the 1942 BABN **2c. / EXCISE / TAX** surcharged ten cigarettes stamp with **4c.** and did not use their *equal / unequal* dark blue bars, as they did with other sizes in the Macdonald provisional sequence, and one might presume that by this time they had shifted production to larger sized packages, and did not have sheets of the 1942 BABN surcharged ten cigarette stamps at hand.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 10 cigarettes \ 1-10D],
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